	INTEGRATED BUSINESS INFORMATION SYSTEM (IBIS)
	WiSMART Accounting String Survey

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DHFS Accounting System:

The Department of Health & Family Services (DHFS) has the Fiscal Management System (FMS) as the department's centralized accounting system for recording DHFS financial data. FMS codefile contains all code records used in FMS transactions. Data from FMS is interfaced to WiSMART using interface tables IAGY, IAPR, IFUN, and IORB, in addition to agency specific tables within FMS, for converting account string codes from FMS to WiSMART.

We are available to provide information on our use of our FMS Chart of Accounts.

Chart of Accounts Coding Specific to DHFS:

Responsibility Area Code: Within DHFS's account coding, a Responsibility Area (RA) 3-digit code is used to capture costs at the lowest organizational level, such as division level, bureau, section and/or unit level. In addition, because of federal cost reporting requirements the department's institutions use RA for type of services, i.e., nursing services, dental services, physical therapy.

Non-Allocating Accounts: DHFS allocates some administrative costs using time & activity reports processed through the Division of Health Activity Accounting System (DOHAAS) affecting Division of Public Health, Division of Health Care Financing, and Bureau of Quality Assurance (Division of Disability and Elder Services). DOHAAS is used to do federal cost allocation of DHFS labor costs for federal fund reimbursement where applicable. For activity within RA, DOHAAS calculates hours & salary dollar percentages used to distribute costs associated with each activity. Some costs are non-allocating, such as aid payments, which are identified in DHFS's FMS accounting system using a non-allocating account code (accounts ending in Z).

| Organization Code | Based on Chapter 20 Wisconsin State Statute the program identifier is used in combination with the agency's established program structure to represent a combination of program, subprogram, and program element.

Program is represented for agency 435 (DHFS) by the 1st digit of the L1 code. Subprogram L1 (positions 1 & 2) and program element L2 (positions 3 & 4) is the organization code. The L2 is a further breakdown of the subprogram.

For example sublevel 10 00 is L1=10, L2=00, which means the Division of Public Health (program 1).

For program 2, subprogram 21 identifies care and treatment of mental illness, alcoholism and drug abuse institutions and subprogram 22 identifies treatment of the developmentally disabled centers. Program Element (L2) identifies further breakdown of the subprogram by specific institution or developmentally disabled center. An example of the coding breakdown for program 2 is below. |
|---|---|

Agency	Pgm	Subpgm	Prog.Elem.	
435	2	21	01	Mendota Mental Health Inst.
435	2	21	02	Winnebago Mental Health Inst.
435	2	21	03	Sand Ridge Treatment Center
435	2	21	05	Wisconsin Resource Center
435	2	22	16	Central Center Dev Disabled
435	2	22	17	Northern Center Dev Disabled
435	2	22	19	Southern Center Dev Disabled

Sub-Organization Code	Not used.

Activity Code	Activity code is a combination of the program and project numbers, providing a breakdown in coding that allows identification of individual functions, such as federal projects. Project coding primarily relates to function. Activity code is used in federal and non-federal appropriations. For Medical Assistance (MA), different projects codes are assigned for the same function but for different federal fiscal years. For example, Medicaid project 451 in FY04 was assigned project code 534 for FY05. On WiSMART, activity codes with 1st digit a numeric (0 thru 9) are reserved for DHFS. The first digit is program (first digit of sublevel L1). Positions 2-4 represent the 3-digit project code. Exception for program 2 : When the 1st digit of L1 is '2' and the project is '001' thru '099', the conversion is that 1st digit of activity code is the 1st digit of L1. Second character is based on a special conversion table (below) identifying the specific organization. 2101 2M 2102 2W 2103 2T 2105 2R 2216 2C 2217 2N 2219 2S 3rd & 4th digits represent the last 2 digits of the project number.

Reporting Category	Report category represents the appropriation code, project code and L3. Report categories are established for all PRF (federal) appropriations, with exceptions listed in an external table. The 1st & 2nd characters represent the appropriation number based on the appropriation conversion table. The 3rd & 4th characters represent the FMS project number.

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	When L3 is 'blank' the appropriation will convert to the first two characters of the report category based on the appropriation conversion table. The project code will convert to the last two characters of the reporting category code based on the appropriation conversion table. If L3 is not 'blank', a special conversion table is used to determine report category. Where L3 (third sublevel) is used to identify a third sublevel project, the report category is : 1st character represents a federal fiscal year 2nd character represents appropriation (in a special table, a unique 1-character indicator has been assigned for each appropriation included in this table. 3rd & 4th characters represent 2-character code representing 3-digit FMS project code using the appropriation conversion table.

Sub-Revenue Code	Limited use. Used as a further division of revenue codes. However, in FMS we have account 9428, and in WiSMART it translates to revenue 9200 sub-revenue 48.

Sub-Object Code	Used only with salary accounts. Used as a further division of object codes. For example, to record salary at a more detailed account level, we use the sub-object to identify specific salary related coding.

Project	WiSMART project is used for construction-type projects. DHFS uses this code for Fund 90/95.

Sub-Project	Not Used.

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